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MINISTRY OF ENVIRONMENT, FOREST AND CLIMATE CHANGE

Plastic packaging EPR in India: categories, targets, 2026 amendment

Plastic packaging EPR (extended producer responsibility) sits in Schedule II of the Plastic Waste Management Rules, 2016. Producers, importers and brand owners (PIBOs) register, meet yearly targets by packaging category through certificates, use recycled plastic and file returns by June 30. G.S.R. 237(E) of March 31, 2026 rewrote the recycled content and reuse clauses.

PLASTIC PACKAGING EPR covers producers, importers and brand owners, called PIBOs, and plastic waste processors. Brand owners include online marketplaces and supermarket or retail chains. Since March 14, 2024, makers and importers of plastic raw material are covered too. Brand owners and producers that are micro or small enterprises are left out.

KEY FACTS

LAW

Environment (Protection) Act, 1986

PLASTIC EPR

Plastic Waste Management (Amendment) Rules, 2022

E-WASTE EPR

E-Waste (Management) Rules, 2022

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Who must comply with plastic packaging EPR?

Plastic packaging EPR covers producers, importers and brand owners, called PIBOs, and plastic waste processors. Brand owners include online marketplaces and supermarket or retail chains. Since March 14, 2024, makers and importers of plastic raw material are covered too. Brand owners and producers that are micro or small enterprises are left out.

An importer is anyone who imports, for commercial use, plastic packaging, goods in plastic packaging, carry bags, plastic sheets or plastic raw material (rule 3(k), G.S.R. 201(E)), so importing packed goods makes you one. See EPR for importers and foreign companies.

Raw material makers and importers register with their state board. They sell only to registered producers or sellers, with the buyer's registration number on the invoice (rule 13(4) and (4A); tracker entry). They also carry the EPR of the micro and small producers they supply.

The micro and small carve-out doesn't reach medium enterprises or importers, and micro and small producers still register (Schedule II, paragraphs 4 and 6.1). Other regimes are in our guide to MoEFCC rules for companies in India.

Which plastic packaging category does your packaging fall in?

Schedule II sorts plastic packaging into five categories. Category I is rigid packaging, and Category II is flexible packaging of one layer or several plastics, with sheets, carry bags, sachets and pouches. Category III is multilayered packaging with a non-plastic layer. Categories IV and V are compostable and biodegradable plastic.

Plastic packaging categories (Schedule II, paragraph 5.1, as amended)

Category	What it covers
Category I	Rigid plastic packaging
Category II	Flexible packaging of one layer, or several layers of different plastics; plastic sheets and covers, carry bags, sachets and pouches
Category III	Multilayered packaging: at least one plastic layer and one layer of another material
Category IV	Sheets for packaging, carry bags and commodities of compostable plastic
Category V	The same, of biodegradable plastic (added in 2024)

A 2022 rule gave biodegradable packaging no target; G.S.R. 201(E) omitted it in 2024, and makers of biodegradable items now use certificates that local authorities generate (paragraph 15.4).

How do you register for plastic packaging EPR?

Registration happens once, on the centralized EPR portal of the Central Pollution Control Board (CPCB). A PIBO in one or two states or Union territories applies to that state's pollution control board; one in more than two applies to CPCB. If it isn't granted within thirty days of a complete application, you're deemed registered.

1. Find who registers you.

The state board for one or two states, CPCB for more (rule 13(2), G.S.R. 807(E)).

2. Register for each role.

An importer that is also a brand owner registers as both. One registration per role in a state covers all your units there (paragraph 6.5).

3. Apply in Form I.

Give the company's PAN, its CIN and the authorized person's PAN, among other details. Aadhaar is optional (paragraph 6.6).

4. Count thirty days.

Without a grant in that time, you're deemed registered (rule 13(8)). It's the rule's limit, not a promise.

No PIBO may do business without this registration, or deal with one that should be registered and isn't (paragraphs 6.2 and 6.3). A company that starts selling in a year carries targets from the next year (paragraph 6.1(c)).

The Central Board of Indirect Taxes and Customs (CBIC) told Customs on September 9, 2026 to accept importers' registration certificates that print one year's validity as one-time registrations (Instruction No. 15/2026-Customs). Clearance itself is in customs in India, and steps common to every regime in EPR registration in India.

How is your plastic packaging EPR target worked out?

Your target rests on an eligible quantity in tonnes, worked out for each category. For most PIBOs it's the average plastic packaging placed on the market in the last two financial years, plus average pre-consumer waste. Producers and importers take off what they supplied to brand owners, who count it themselves.

Brand owners count virgin plastic packaging they bought and sold. Importers count packaging material and the packaging of goods they import and sell (paragraphs 7.2(a) to 7.4(a)). A raw material maker's target is what it sold to micro and small producers (paragraph 7.8). Minimum recycling shares follow, by category and year (paragraph 7.2(b); Schedule II in our tracker).

How much recycled plastic must plastic packaging contain?

Category I rigid packaging must contain 30% recycled plastic in 2025-26, 40% in 2026-27, 50% in 2027-28 and 60% from 2028-29. Category II needs 10%, then 20% from 2027-28. Category III needs 5%, then 10%. G.S.R. 237(E) of March 31, 2026 sets this table for producers, importers and brand owners alike.

Recycled plastic each category must contain (Schedule II, paragraph 7.2(d), G.S.R. 237(E))

Category	2025-26	2026-27	2027-28	2028-29 on
Category I (rigid)	30%	40%	50%	60%

Category II (flexible)	10%	10%	20%	20%
Category III (multilayered)	5%	5%	10%	10%

Producers count packaging they make, importers what they import, brand owners what they use. For Category III, only the plastic layers count. The percentages match the 2022 schedule.

The target doesn't apply where a law or mandatory Indian Standard bars recycled plastic, such as rules of the Food Safety and Standards Authority of India (FSSAI). You claim it in your annual return.

For food contact packaging, an unmet 2025-26 target may be carried forward up to three years, at least a third each year. See FSSAI's draft on recycled PE and PP for food contact.

Recycled plastic in imported material doesn't count. An importer buys certificates of equivalent quantity from PIBOs that beat their own target (paragraph 7.3(d)). Recycled packaging must meet IS 14534: 2023 and carry the recycled content label and mark (rule 11(2); see BIS).

Do brand owners have to reuse rigid plastic packaging?

Brand owners that use Category I rigid plastic packaging must reuse a minimum share of it each year, starting 2025-26. G.S.R. 237(E) sets the share for three classes: 0.9 to under 4.9 liters or kilograms, 4.9 or more for drinking water, and 4.9 or more for other products.

Where a law or mandatory standard bars reuse, the brand owner names it in the annual return. An unmet 2025-26 reuse target may be carried forward up to three years, a third a year at least. The shares are in our tracker entry on the 2026 amendment.

What changed in the Plastic Waste Management (Amendment) Rules, 2026?

G.S.R. 237(E) of March 31, 2026 took effect on publication. It kept the recycled content percentages but lets a PIBO claim, in its annual return, that a law bars recycled plastic. It added

carry-forwards for 2025-26 shortfalls, split the largest reuse class, named local bodies to enforce the bans and brought in registered environment auditors.

What G.S.R. 237(E) changed

Change	What it does	Where
Recycled content exemption	Claimed in the annual return where a law bars recycled plastic. CPCB used to exempt case by case	Schedule II, 7.2(d), 7.3(d), 7.4(e)
Carry-forward	Unmet 2025-26 food contact and reuse targets: up to three years	7.2(d) to 7.4(e)
Reuse classes	Large rigid packs split into drinking water and other products	7.4(b)(II)
Recycled label	FSSAI marking rules added for food contact; IS 14534: 2023 applied since 2024	Rule 11(2)
Audits	Registered environment auditors may check EPR compliance beside the boards' agencies	12.4 and 13.1

Two claims online are wrong: that there's no 2026 amendment (an explainer updated in July 2026), and that rigid packaging needs 5% recycled content in 2026-27. Category I needs 40%; 5% is Category III's.

Can EPR certificates from one plastic category cover another?

Not as a rule. A surplus in one category can be used, carried forward or sold only in that category (Schedule II, paragraph 8.2). Paragraph 15A let CPCB allow purchases across categories until the end of 2025-26, but CPCB's notice of January 19, 2026 refused exchange across recycling categories I to III.

The January 19, 2026 notice covered returns up to 2024-25, and withdrew a November 2025 notice that let end-of-life certificates count toward recycling.

Only certificates from registered plastic waste processors count (paragraph 11.5, G.S.R. 133(E)). CPCB fixes the highest and lowest price at 100% and 30% of the environmental compensation for a shortfall (paragraph 8.8).

What must plastic packaging show: registration number, barcode or QR code?

Each plastic package must show, in English, the name and EPR registration number of its producer, importer or brand owner. Since July 1, 2025, a barcode or QR code, a product brochure or a unique number issued under another law may carry that instead. The code is an option, not a requirement.

What a plastic package shows (rule 11, as amended)

Packaging	What it shows	Rule
Rigid (from July 1, 2024), multilayer and multilayered	Name and EPR registration number, in English	11(1)(a)
Single-layer flexible, sheets and carry bags	The same, plus thickness	11(1)(b)
Recycled plastic packaging	Its recycled content, marked under IS 14534: 2023	11(2)

A company that uses a barcode, QR code, brochure or unique number tells CPCB, which lists such companies every quarter (rule 11(1A), G.S.R. 73(E); tracker entry). Packaging under rule 26 of the Legal Metrology (Packaged Commodities) Rules, 2011 is outside rule 11(1), with CPCB's approval and the details on the outer pack (the 2023 amendment).

When is the plastic EPR annual return due?

PIBOs file the annual return on the portal by June 30 of the next financial year (Schedule II, paragraph 10.6). The central government may allow up to nine more months (paragraph 12.9). For 2025-26 the rules' date was June 30, 2026. We haven't seen an extension's text for that year, so check CPCB's portal.

Returns for 2024-25 moved from June 30, 2025 to March 31, 2026, "as a special case" (CPCB notice of March 20, 2026). Missing it "may attract Environmental Compensation", CPCB warned. Returns for 2026-27 fall due by the end of June 2027, unless extended.

On March 11, 2026, CPCB sent show cause notices to PIBOs that missed their 2022-23 targets. What follows is in environmental compensation and penalties under the EPR rules.

Does plastic packaging EPR apply to exports and SEZ units?

Export oriented units, special economic zone units and packaging of products exported against an export order are outside rule 9(1), the PIBOs' duty to collect their packaging. Rule 2(3), added by G.S.R. 807(E) on October 30, 2023, says so. The exemption doesn't reach the pre-consumer plastic packaging waste those units generate.

G.S.R. 201(E) rewrote rule 9 in March 2024, and rule 2(3) still points to rule 9(1).

Who enforces the single use plastic bans?

Since G.S.R. 237(E) of March 31, 2026, local bodies enforce the bans on single use plastic items and carry bags in their areas: urban local bodies or local authorities, Gram Panchayats in villages and district Panchayats at district level (rule 12(3A) to (3C)). The banned items are the ones rule 4 prohibits.

They act beside the state departments for municipal administration and Panchayati Raj, which rule 12(2) and (3) have named for urban and rural areas since October 30, 2023.

How IndusDesk helps with plastic packaging EPR

We read your packaging against the categories and the 2026 targets, prepare your registration and annual return for you to file, and track your targets and certificates. When CPCB or a board sends a notice, we prepare your reply.

We don't buy, sell or broker EPR certificates, and we don't appear before the National Green Tribunal or a court. Registration and compensation are the boards' decisions, so we can't

promise an outcome.

Public policy & advocacy →

Rule exposure audit →

Talk to our desk about plastic packaging EPR Message us on WhatsApp

Frequently asked questions

Is an online marketplace a brand owner under plastic EPR?

Yes. Schedule II names online platforms and marketplaces, and supermarket and retail chains, as brand owners, unless they are micro or small enterprises.

Which plastic packaging category is a sachet or pouch?

Category II if every layer is plastic. With at least one layer of another material, it's Category III, multilayered packaging.

Does rigid plastic packaging need 5% recycled content in 2026-27?

No. Category I rigid packaging needs 40% in 2026-27 under G.S.R. 237(E). The 5% figure is Category III's.

Is a QR code on plastic packaging mandatory?

No. Since July 1, 2025, a barcode or QR code is one way to give the name and registration number instead of printing them (rule 11(1A)).

Does recycled plastic in imported packaging count toward the target?

No. The importer buys certificates of equivalent quantity from PIBOs that used more recycled content than they had to (paragraph 7.3(d)).

Sources

- G.S.R. 133(E), February 16, 2022: Plastic Waste Management (Amendment) Rules, 2022, Schedule II (Guidelines on Extended Producer Responsibility for Plastic Packaging), paragraphs 4 to 11 (PDF, 1.7 MB)
- G.S.R. 522(E), July 6, 2022: Plastic Waste Management (Second Amendment) Rules, 2022, Schedule II, paragraph 7.8 (since omitted) (PDF, 1.4 MB)
- G.S.R. 318(E), April 27, 2023: Plastic Waste Management (Amendment) Rules, 2023, Schedule II, paragraph 6.6 (PDF, 1.0 MB)
- G.S.R. 807(E), October 30, 2023: Plastic Waste Management (Second Amendment) Rules, 2023, rules 2(3), 11(1), 12(2), 12(3) and 13(2), Schedule II, paragraphs 6.3, 12.9 and 15A (PDF, 1.1 MB)
- G.S.R. 201(E), March 14, 2024: Plastic Waste Management (Amendment) Rules, 2024, rules 3(k), 11, 13(4), (4A) and (8), Schedule II, paragraphs 4, 5.1, 7.8, 8.8 and 15.4 (PDF, 1.6 MB)
- G.S.R. 73(E), January 23, 2025: Plastic Waste Management (Amendment) Rules, 2025, rule 11(1A) (PDF, 1.7 MB)
- G.S.R. 237(E), March 31, 2026: Plastic Waste Management (Amendment) Rules, 2026, rules 3, 11(2), 12(3A) to (3C) and 17(5), Schedule II, paragraphs 7.2(d), 7.3(d), 7.4, 12.4 and 13.1 (PDF, 866 KB)
- CBIC Instruction No. 15/2026-Customs, September 9, 2026: registration of importers on the centralized EPR portal for plastic packaging, paragraph 4 (PDF, 571 KB)
- CPCB, Notice on "Removal of Difficulties" for implementation of EPR Guidelines for Plastic Packaging, January 19, 2026, measures 1 to 5
- CPCB, Extension of Annual Return Filing by registered PIBOs for FY 2024-25, March 20, 2026, paragraphs 1 to 5
- CPCB, Show Cause Notice under section 5 of the Environment (Protection) Act, 1986 for non-fulfilment of obligation by PIBOs for FY 2022-23, March 2026

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